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Atty. Docket No. 970813
Date August 29, 1997

ASSISTANT COMMISSIONER FOR PATENTS
Washington, D.C. 20231

Sir:

Transmitted herewith for filing is the patent application of

Inventor(s): Yasunori INOUE and Yoshio OKAYAMA

For: **FABRICATION METHOD OF SEMICONDUCTOR DEVICE AND ABRASIVE LIQUID USED THEREIN**

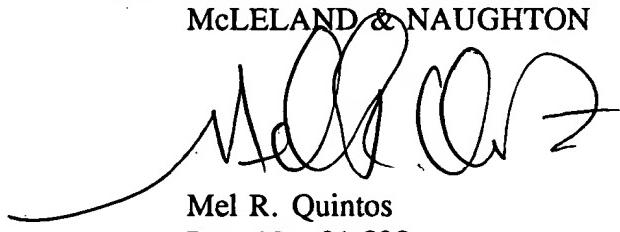
- XX Specification - 33 pages, Claims - 7 pages, Abstract - 1 page.
- XX Drawings - 14 sheets of drawings.
- XX Declaration and Power of Attorney.
- XX An assignment of the invention to SANYO ELECTRIC CO. LTD.
- XX Priority of Japanese Applns. Nos. 8-230826 and 9-010426 respectively filed on August 30, 1996 and January 23, 1997 are claimed under 35 USC 119, 2 certified copies of which are attached hereto.
- XX Information Disclosure Statement with attached Form PTO-1449 (2 references).
- XX A filing fee, calculated as shown below:

	Number Filed	Number Extra	Rate	Basic Fee \$770.00
Total Claims	30 - 20	10	x 22.00	220.00
Independent Claims	5 - 3	2	x 80.00	160.00
Multiple Dependent Claims			260.00	
Reduction by 1/2 for small entity				
Fee for recording enclosed Assignment				40.00
TOTAL				\$1190.00

- XX Our check in the amount of \$1,190.00 for patent application processing fees under 37 CFR 1.16 is enclosed. (\$1,150.00 for filing fee and \$40.00 for Assignment Recordation fee).
- XX The Commissioner is hereby authorized to charge payment for any additional fees associated with this communication or credit any overpayment to Deposit Account No.01-2340. A duplicate of this sheet is attached.

Respectfully Submitted,

ARMSTRONG, WESTERMAN, HATTORI,
McLELAND & NAUGHTON



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Enclosures: Spec.; Clms.; Abstr.; Decl.; Assign.; Draws. (14 sheets);
Claim for Priority (2 cert. copies); IDS w/PTO-1449 (2 refs).